DECLARATION AND POWER OF ATTORNEY

As a below-named inventor, I hereby declare that:

My residence, post office address, and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

DIGIT	'AL SIGNAL F	PROCESSING APPARATUS	AND METHOD)	
the specification of wi	hich				
	X is attach	ed hereto.			
	was file	d on	as		
	Application Se	erial No.			
	and was amen	ded on			
			(if applicable)		
I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.					
		mation of which I am aware which Title 37, Code of Federal Regulation		examination	
application(s) for pate	ent or inventor's	s under Title 35, United States Coccertificate listed below and have als ificate having a filing date before th	o identified below	any foreign	
Prior Foreign Applica	ation(s)		Priority	Claimed	
Number	Country	Filing Date	Yes	<u>No</u>	
P2001-049268	Janan	February 23 2001	v		

Declaration and Power of Attorney

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I hereby claim the benefit under Title 35, United States Code, Section 120 of any United States Application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, Section 112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, Section 1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

Application Serial No.	Filing Date	Status
Pelton, Reg. No. 25,702; Peter J. Kavrukov, Reg. No. 25,161; Chri. John P. White, Reg. No. 28,678; Cooper & Dunham, 1185 Aven attorneys, each with full power of	Phillips, Reg. No. 29,691; stopher C. Dunham, Reg. N and Robert D. Katz, Reg. ue of the Americas, New substitution and revocation ice connected therewith and	ald S. Dowden, Reg. No. 20,701; William E. Gerald W. Griffin, Reg. No. 18,886; Ivan S. Io. 22,031; Norman H. Zivin, Reg. No. 25,385; No. 30,141; and each and all of them, all c/o York, NY 10036 (Tel. (212) 278-0400), my, to receive the patent, to transact all business I to file any International Applications which ration Treaty.
Please address all communication	ns, and direct all telephone	calls, regarding this application to
JAY H. MAIOLI Cooper & Dunham LLP 1185 Avenue of the Ame New York, New York 10 Tel. (212) 278-0400	ricas	27.213
made on information and belief at the knowledge that willful false s	re believed to be true; and f tatements and the like so m tle 18 of the United States C	n knowledge are true and that all statements further that these statements were made with ade are punishable by fine or imprisonment, ode and that such willful false statements may d thereon.
Full name of sole or First joint inventor Makoto	Akune	
Inventor's signature		
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Full name of	
Second joint inventor Yasuhiro Ogura	
Inventor's signature	
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